

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

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PUBLIC SERVICE
COMMISSION

In the Matter of:

GENERAL ADJUSTMENTS IN ELECTRIC
RATES OF KENTUCKY POWER COMPANY

CASE NO. 2005-00341

**KENTUCKY POWER COMPANY'S
FIRST SET OF DATA REQUESTS TO ATTORNEY GENERAL**

DEFINITIONS

1. "Document" means the original and all copies (regardless of origin and whether or not including additional writing thereon or attached thereto) of memoranda, reports, books, manuals, instructions, directives, records, forms, notes, letters, notices, confirmations, telegrams, pamphlets, notations of any sort concerning conversations, telephone calls, meetings or other communications, bulletins, transcripts, diaries, analyses, summaries, correspondence, investigations, questionnaires, surveys, worksheets, and all drafts, preliminary versions, alterations, modifications, revisions, changes, amendments and written comments concerning the foregoing, in whatever form, stored or contained in or on whatever medium, including computerized memory or magnetic media.
2. "Study" means any written, recorded, transcribed, taped, filmed, or graphic matter, however produced or reproduced, either formally or informally, a particular issue or situation, in whatever detail, whether or not the consideration of the issue or situation is in a preliminary stage, and whether or not the consideration was discontinued prior to completion.
3. "Person" means any natural person, corporation, professional corporation, partnership, association, joint venture, proprietorship, firm, or the other business enterprise or legal entity.
4. A request to identify a natural person means to state his or her full name and residence address, his or her present last known position and business affiliation at the time in question.
5. A request to identify a document means to state the date or dates, author or originator, subject matter, all addressees and recipients, type of document (e.g., letter, memorandum, telegram, chart, etc.), number or code number thereof or other means of identifying it, and its present location and custodian. If any such document was, but is no longer in the Company's possession or subject to its control, state what disposition was made of it.
6. A request to identify a person other than a natural person means to state its full name, the address of its principal office, and the type of entity.

7. “And” and “or” should be considered to be both conjunctive and disjunctive, unless specifically stated otherwise.
8. “Each” and “any” should be considered to be both singular and plural, unless specifically stated otherwise.
9. Words in the past tense should be considered to include the present, and words in the present tense include the past, unless specifically stated otherwise.
10. “You” or “your” means the person whose filed testimony is the subject of these interrogatories and, to the extent relevant and necessary to provide full and complete answers to any request, “you” or “your” may be deemed to include any person with information relevant to any interrogatory who is or was employed by or otherwise associated with the witness or who assisted, in any way, in the preparation of the witness’ testimony.

INSTRUCTIONS

1. If any matter is evidenced by, referenced to, reflected by, represented by, or recorded in any document, please identify and produce for discovery and inspection each such document.
2. These interrogatories are continuing in nature, and information which the responding party later becomes aware of, or has access to, and which is responsive to any request is to be made available to Kentucky Power Company. Any studies, documents, or other subject matter not yet completed that will be relied upon during the course of this case should be so identified and provided as soon as they are completed. The Respondent is obliged to change, supplement and correct all answers to interrogatories to conform to available information, including such information as it first becomes available to the Respondent after the answers hereto are served.
3. Unless otherwise expressly provided, each interrogatory should be construed independently and not with reference to any other interrogatory herein for purpose of limitation.
4. The answers provided should first restate the question asked and also identify the person(s) supplying the information.
5. Please answer each designated part of each information request separately. If you do not have complete information with respect to any interrogatory, so state and give as much information as you do have with respect to the matter inquired about, and identify each person whom you believe may have additional information with respect thereto.
6. In the case of multiple witnesses, each interrogatory should be considered to apply to each witness who will testify to the information requested. Where copies of testimony, transcripts or depositions are requested, each witness should respond individually to the information request.

7. The interrogatories are to be answered under oath by the witness(es) responsible for the answer.
8. Responses to requests for revenue, expense and rate base data should provide data on the basis of Total Company as well as Intrastate data, unless otherwise requested.

ROBERT J. HENKES

1. Please reference Henkes testimony, at p. 4, line 5. Please identify and provide a copy of the “other relevant financial documents and data” relied upon in developing this testimony.
2. Mr. Henkes states beginning at p. 7, line 23, that he “do[es] not believe that an increase in KPCo’s retail revenues will result in an associated increase in Ohio and West Virginia franchise taxes.” Assuming that a retail rate increase in this proceeding will result in greater Kentucky receipts and taxable income, please explain the reason for this belief regarding the Ohio and West Virginia taxes. Also, please reference any Ohio and/or West Virginia tax codes relied upon for this opinion.
3. Please reference Henkes testimony, at p. 13, line 4. Please explain what Mr. Henkes means by “known and measurable” in the context of projected financial information.
4. Please reference Henkes testimony, at p. 13, lines 10-11. Would a rate recovery rider (*i.e.*, a vegetation surcharge) satisfy Mr. Henkes’ concerns about recovering only actual incurred costs associated with implementation of the enhanced vegetation management program? If not, please explain why not.
5. Please reference Henkes testimony, at p. 14, line 8. Please identify by case style and case number the “recent base rate proceedings involving other Kentucky gas and electric utilities” to which Mr. Henkes refers.
6. Please reference Henkes testimony, at p. 14, lines 19-23.
 - (a) Please describe in detail the basis, principal or theory behind the use of a 13-month average amount of prepayments.
 - (b) Further, in prior testimony, has Mr. Henkes ever recommended a 13-month average due to fluctuations in the prepayment account balances rather than the test year-end balance where to do so favors the utility company? If so, please provide a copy of such prior testimony.
7. Please reference Henkes testimony, at p. 15, lines 2-3.
 - (a) Please identify the nature and source of the referenced “long-standing” KPSC policy that such [KPSC] assessment balances are not to be considered to be prepayments.” Please further articulate the rationale for such policy, if known.

- (b) Please further state whether Mr. Henkes is aware from his long history of testimony in other states whether other states have a policy to consider regulatory assessment balances as prepayments. If so, please identify each such state.
8. Please reference Henkes testimony, at p. 15, lines 19-23 and p. 16, lines 1-5.
- (a) Please describe in detail the basis, principal or theory behind the use of a 13-month average amount of materials and supplies.
- (b) Further, in prior testimony, has Mr. Henkes ever recommended a 13-month average due to fluctuations in the materials and supplies account balances rather than the test year-end balance where to do so favors the utility company? If so, please provide a copy of such prior testimony.
9. Please reference Henkes testimony, at p. 16, lines 2-4. Given that Mr. Henkes is recommending a 13-month average for the test year M&S balance, did Mr. Henkes consider adjusting the 13-month average balance for an inflation factor, such as the consumer price index? Please further state whether Mr. Henkes believes such an adjustment would be appropriate; and, if not, why not?
10. Please reference Henkes testimony, at p. 16, line 16-20.
- (a) Please provide the calculation that produced Mr. Henkes' determination of an average daily burn rate of 7,048 tons.
- (b) Further, please state whether Mr. Henkes would agree that a better method for determining a proper daily burn rate to use in establishing the proper level of coal inventory for the 35 day coal supply period would be the highest average daily burn rate over a 35 day rolling period, over the 26-month period from September 2003 through October 2005. If Mr. Henkes would not agree, please explain the basis for his disagreement.
11. Please reference Henkes testimony, at p. 24, lines 19-24. Please provide a copy of the KPSC, FERC and USOA documents that prohibit payroll amounts charged to Other Accounts from being allocated to O&M.
12. Please reference Henkes testimony, at p. 27, lines 17-21.
- (a) Mr. Henkes states that “[s]tockholders are the primary beneficiaries of the achievement of corporate financial performance goals.” Please identify the other beneficiaries of such achievement.
- (b) Further, does Mr. Henkes recognize or accept the fact that incentive compensation plans are a factor considered by prospective employees considering employment with KPC? Does Mr. Henkes further believe that incentive compensation plans are offered by other business and industries against whom KPC and AEP are competing to attract highly qualified employees?

13. Please reference Henkes testimony, at p. 33, lines 2-4.
 - (a) Please state the source of Mr. Henke's understanding of the "Commission's policy to normalize test year storm damage expenses using a 10-year historic average with an inflation factor based on the CPI-U."
 - (b) Please identify any Commission regulation, written policy or published Orders where this policy is established or recognized.
 - (c) Over the past 15 years, please list each KPSC rate case in which the Commission normalized test year storm damage expense, and state the time period employed for the normalization, and identify the reason for any deviation.
14. Please reference Henkes testimony, at p. 34, line 20 to p. 35, line 12.
 - (a) In calculating a normalized maintenance expense level using an historic period, does Mr. Henkes believe it is appropriate to adjust such data for new or additional maintenance requirements that arise within the normalization period due to the installation of additional equipment?
 - (b) If such adjustment is appropriate, please explain whether Mr. Henkes made such an adjustment in Schedule RJH-16; and, if not, why not.
15. Please reference Henkes testimony, at p. 36, lines 11-19. Please set forth in detail the source of the "well-established KPSC ratemaking policy" referred to. Please further advise if Mr. Henkes has any basis or authority in support of his proposed net revenue adjustment other than the KPSC policy. If so, please identify same.
16. Please reference Henkes testimony, at p. 37, lines 20-23, p. 38, line 1. Please identify each "recent Kentucky utility base rate proceedings" wherein the Operating Expense Ratio was adjusted as stated by Mr. Henkes. Please provide each case name, and case number, referenced in answer to this data request.
17. Please reference Henkes testimony, at p. 41, lines 3-5. In considering any adjustment to test year data, what criteria does Mr. Henkes apply to determine whether such adjustment represents a "known and measurable event that can be accurately quantified."
18. Please reference Henkes testimony, at p. 42, lines 25-26. Please identify and list the "large number of estimates and assumptions" which he believes underlie the PTP and NTS revenue projections.
19. Please reference Henkes testimony, at p. 44, lines 10-14. Please identify each of the "many estimates and assumptions" to which Mr. Henkes is referring, and explain the basis for his position that each such adjustment "cannot be verified at this time." In answering this Data Request, please further state Mr. Henke's definition and/or criteria for the term "known and measurable" as used at p. 44, lines 10-11.
20. Please reference Henkes testimony, at p. 50, lines 24-25. Please explain by what amount

PJM revised its proposed stated rate downwards in a supplemental November 30, 2005 filing.

21. Please reference Henkes testimony, at p. 57, line 3. Please identify the “ratemaking policy” referred to, and provide cites or references to Kentucky statutes, KPSC regulations or other authority which Mr. Henkes believes establishes or evidences such policy.
22. Please reference Henkes testimony, at p. 61, lines 1-10. Referring to the citation of a prior KPSC determination that there was “no evidence that [Kentucky Power] employee discounts is considered in its wage and benefits negotiations” does Mr. Henkes have an opinion as to whether such discounts are considered by prospective employees in wage and benefit negotiations? If so, what is that opinion?
23. With respect to Injuries and Damages expense referred to in AG Data Request, 1st Set, DR-76, has Mr. Henkes, in prior testimony, ever recommended using a 10-year historic average, adjusted for inflation (using the CPI-U, or other inflation factor)? If so, please provide copies of such testimony.
24. Please provide copies of all workpapers in electronic format, including all formulae intact related to Mr. Henke’s testimony and exhibits presented in this case.

MICHAEL J. MAJOROS, JR.

1. Please reference Majoros testimony, at p. 4, lines 6-9. Please provide a copy of Mr. Majoros’ testimony in Case No. 2005-00042. Please provide a copy of his electric plant depreciation testimony submitted in any jurisdiction over the last 5 years, along with any transcripts of Mr. Majoros’ testimony in such proceedings.
2. Please reference Majoros testimony, at p. 4, lines 9-11. Please provide a copy of all workpapers, analyses, documents and background information supporting the Snavely King Electric Production Plant study included as Exhibit MJM-3.
3. Please reference Majoros testimony, at p. 4, lines 9-15. Please provide a copy of all workpapers, analyses, documents and background information supporting the Snavely King Net Salvage Study included as Exhibit MJM-5.
4. Please reference Majoros testimony, at p. 8, lines 14-15. Please provide a copy of the complete study referenced.
5. Please reference Majoros testimony, at p. 10, lines 1-8. Please explain where the depreciation concepts set forth in Exhibit MJM-7 come from? Please further identify the author (name and title) of this exhibit, and describe in detail the author’s qualifications for setting forth the material in the exhibit?
6. Please reference Majoros testimony, at p. 11, lines 10-11. Is the \$28.2 million collected

from ratepayers an amount not yet spent, but will be spent when the assets are retired from service? Is this amount a timing difference between collection from ratepayers and incurring the expense?

7. Please reference Majoros testimony, at p. 18, line 14. What is meant by the term “non-legal AROs”?
8. Please reference Majoros testimony, at p. 21, line 7. Does Mr. Majoros have any basis to believe that the State of Kentucky has any plans or intentions to deregulate the generation portion of regulated electric public utilities within the State of Kentucky? If so, please set forth the reasons for such a belief.
9. Please reference Majoros testimony, at p. 23, lines 20-23. Provide any regulatory or academic authority for the approach identified.
10. Please reference Majoros testimony, at p. 25, lines 15-16. Please provide any academic or regulatory authority upon which Mr. Majoros relied, if any, to support his conclusion that “[a] supportable average service life assumption based on the flow of dollars in and out of the accounts was much more reasonable.”
11. Please reference Majoros testimony, at p. 27, lines 5-9. Please identify which discovery request referred to in Exhibit MJM-9 asks for Kentucky Power’s reason for not installing the FGD equipment on Big Sandy Unit 1.
12. Please provide an electronic copy of the workpapers that support the calculations shown on MJM Exhibits 1 and 2.
13. Please provide an electronic copy of the calculation of Mr. Majoros’ theoretical depreciation reserve.
14. Please provide the 620 page depreciation study referred to at page 8, line 14 of Mr. Majoros’ testimony. The response should include both a hard copy and an electronic copy with all formulas intact.

DR. J. RANDALL WOOLRIDGE

1. Please reference Woolridge testimony, at page 3, line 13. Please provide the yields on ten-year Treasury Bonds portrayed on the graph. The response should include both a hard copy and an electronic copy of the yields.
2. Please reference Woolridge testimony, at page 4, line 10. Please provide the yield spreads on Corporate Bonds rated Baa portrayed on the graph. The response should include both a hard copy and an electronic copy of the yields used to derive the spreads.
3. Please reference Woolridge testimony, at page 5 and footnote (1). Please provide a copy of the article “The Shrinking Equity Risk” from which the quote was taken, as referenced

in footnote (1).

4. Please reference Woolridge testimony, at page 6 and footnote (2). Please provide a complete copy of the source document.
5. Please reference Woolridge testimony, at page 8, line 12 and Schedule JRW-3. Please provide a complete copy of the AUS Utility Report for December 2005.
6. Please reference Woolridge testimony, at page 8 and footnote (3). Please provide a complete copy of the document "Moody's Rating Methodology: Global Regulated Electric Utilities," March 2005.
7. Please reference Woolridge testimony, at page 11, lines 3-5 and footnote 11. Please provide a complete copy of the document by James M. McTaggart.
8. Please reference Woolridge testimony, at page 12, lines 2-8 and Exhibit JRW-5. Please provide the workpapers and/or source documents showing the data points for the yields on A-rated public utility bonds, and the calculation of the yearly "dividend yield," "return on equity," and "market-to-book ratios" for the Dow Jones Utilities.
9. Please reference Woolridge testimony, at page 13, lines 15-19 and Schedule JRW-6. Please provide the names of the firms and individual betas for the groupings "Electric Utility (West)," "Electric Utility (Central)," and "Electric Utility (East)."
10. Please reference Woolridge testimony, at page 16 and footnote 5. Please provide a complete copy of the chapter from the book that contains the referenced quote.
11. Please reference Woolridge testimony, at page 19, lines 6-7 and Exhibit JRW-7. Please provide a complete copy of each source document "AUS Utility Reports" for the monthly dividend yields covering the period July 2005 through December 2005.
12. Please reference Woolridge testimony, at page 20, lines 18-19. Please provide all studies conducted by or known to Dr. Woolridge that establishes that the use of the end-of-future test year rate base has the net effect of overstating the cost of equity.
13. Please reference Woolridge testimony, at page 20 and footnote 6. Please provide a complete copy of the referenced document.
14. Please reference Woolridge testimony, at page 22, lines 1-2 and page 5 of Exhibit JRW-7. Please indicate the number of securities analysts that contribute to each of the growth rates published by Zacks, First Call, and Reuters for each of the individual companies.
15. Please reference Woolridge testimony, at page 23, line 8 and Exhibit JRW-7. Please list each of the outliers that Dr. Woolridge has identified from the historical growth rates listed in Exhibit JRW-7.
16. Please reference Woolridge testimony, at page 24, lines 4-5 and page 5 of Exhibit JRW-7. Please provide a copy of each of the source documents for the Zacks, First Call, and

Reuters earnings growth rate forecasts.

17. Please reference Woolridge testimony, at page 24, line 5 and page 5 of Exhibit JRW-7. Please list each of the outliers that Dr. Woolridge has identified from the Zacks, First Call and Reuters growth rates listed in Exhibit JRW-7.
18. Please reference Woolridge testimony, at page 28 line 11. Please provide in both hardcopy and electronic forms the numerical values associated in the graph.
19. Please reference Woolridge testimony, at page 29 line 11. Please provide the source documents for the yield curve that is shown.
20. Please reference Woolridge testimony, at page 32, line 11. Please provide a complete copy of the source document from the Journal of Portfolio Management (Winter 2003) noted in the source.
21. Please reference Woolridge testimony, at page 33 and footnote 9. Please provide a copy of the source document from Journal of Monetary Economic (1985).
22. Please reference Woolridge testimony, at page 33 and footnote 10. Please provide a complete copy of the source document.
23. Please reference Woolridge testimony, at page 35, lines 13-14. Please provide the workpapers for the updated study results performed by Dr. Woolridge. Those workpapers should be in hard copy form and electronic form in their native format with all formulas intact.
24. Please reference Woolridge testimony, at page 35 and footnote 11. Please provide a complete copy of the source document.
25. Please reference Woolridge testimony, at page 35 and footnote 12. Please provide a complete copy of the source document.
26. Please reference Woolridge testimony, at page 36 and footnote 13. Please provide a complete copy of the source document.
27. Please reference Woolridge testimony, at page 36 and footnote 14. Please provide a complete copy of the source document.
28. Please reference Woolridge testimony, at page 38, line 10. Please provide a complete copy of the University of Michigan Consumer Research.
29. Please reference Woolridge testimony, at page 40 and footnote 16. Please provide a complete copy of the source document.
30. Please reference Woolridge testimony, at page 44 lines 8-9. Please provide a complete copy of the risk premium studies commissioned by the Social Security Administration.

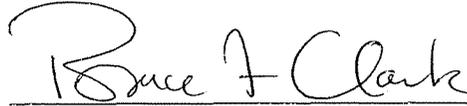
31. Please reference Woolridge testimony, at page 44 and footnote 17. Please provide a complete copy of the source document.
32. Please reference Woolridge testimony, at page 44 and page 3 of Exhibit JRW-8. Please provide a copy of each of the source documents listed on page 3 of this Exhibit.
33. Please reference Woolridge testimony, at page 45 and footnote 18. Please provide a complete copy of the source document.
34. Please reference Woolridge testimony, at page 45 and footnote 19. Please provide a complete copy of the source document.
35. Please reference Woolridge testimony, at page 46 and footnote 20. Please provide a complete copy of the source document.
36. Please reference Woolridge testimony, at page 48 lines 8-9. Please provide the long-term public utility bonds yields, and the associated source documents, that indicate a 5.5 percent range.
37. Please reference Woolridge testimony, at page 49 lines 3-4 and Exhibit JRW-3. Please provide the comparable data for the Group B companies, individually.
38. Please reference Woolridge testimony, at page 53 and footnote 21. Please provide a complete copy of the source document.
39. Please reference Woolridge testimony, at page 56, lines 15-17. Does Dr. Woolridge dispute that the research by Miller/Modigliani established a relationship between capital structure and the cost of capital. Please provide support for the response.
40. Please reference Woolridge testimony, at page 57, lines 11-14. Please list the number of “sell side” and “buy side” analysts that have contributed to each forecast of earnings growth compiled by Zacks, First Call and Reuters. Please provide a copy of the supporting data and source documents for the response.
41. Please reference Woolridge testimony, at page 57, line 15-17. Please quantify the magnitude of the bias in each of the analysts’ forecasts included in the sources from Zacks, First Call and Reuters.
42. Please reference Woolridge testimony, at page 59, line 1. Please provide the workpapers and source documents for each of the growth rates indicated on the graph. In particular, specify the years covered by the forecasts of growth and the years covered by the actual growth for each date point.
43. Please reference Woolridge testimony, at page 61 and footnote 23. Please provide a complete copy of the source document.
44. Please reference Woolridge testimony, at page 68 and footnote 24. Please provide a complete copy of the source document.

45. Please reference Woolridge testimony, at page 69 and footnote 25. Please provide a complete copy of the source document.
46. Please reference Woolridge testimony, at page 76 and Schedule JRW-10. Please provide the workpapers and source documents for the equity returns, including: the dates of the Value Line reports, the years covered by the Value Line forecasts, the values used to calculate the (i) Value Line projected four-year return (ii) S&P 500 one-year returns, and (iii) the S&P 500 actual four-year returns.
47. Please reference Woolridge testimony, at Exhibit JRW-3 through JRW-10. Please provide an electronic copy of all schedules in their native format with all formulas intact.
48. To the extent not provided in response to any prior request by Kentucky Power, please provide on diskette or CD all non-proprietary tabulations included in the Dr. Woolridge's testimony and all data necessary to recreate in their entirety, all analyses and calculations performed for the preparation of his testimony. Please provide this and all electronic data in Excel (or .txt format if appropriate), with all formulae intact. Please provide any record layouts necessary to interpret the data. Please include in the response electronic spreadsheet copies of all of the schedules and/or tables included in the testimony, with all formulae intact.

DAVID H. BROWN KINLOCH

1. Please reference Brown Kinloch testimony at p. 15, lines 20-22 and p. 16, lines 1-2. If the Miscellaneous Service charge levels were unchanged in Kentucky Power Company's last rate case, when was the last time Miscellaneous Service Charges were increased? How much has the CPI changed since the last year in which the Miscellaneous Service Charges were increased?
2. Please reference Brown Kinloch testimony at p. 16, lines 1-2. Is it Mr. Brown Kinloch's position that agreement to a settlement of a rate case means that each and every individual component of such settlement is fair, just and reasonable?
3. Please reference Brown Kinloch testimony at Exhibit DHBK-1. Please provide a copy of all written testimony and evidentiary transcripts of which Mr. Brown Kinloch provided in any jurisdiction in an electric base rate case proceeding since January 1, 2000.
4. Please state whether a 12-month coincident peak (12 CP) methodology is generally accepted within the electric industry? If so, please provide any authority for this position.
5. Does Mr. Brown Kinloch have his own cost of service methodology? If so, please provide that methodology in electronic format with formulas intact.
6. Has Mr. Brown Kinloch ever reviewed or performed a cost of service study using something other than a spreadsheet? If so, please describe the alternative format in detail.

7. Has Mr. Brown Kinloch provided cost of service testimony in proceedings outside of Kentucky? If so, please list each such testimony by case name, case number, date and nature and testimony and provide a copy of such testimony and any transcripts of testifying regarding such testimony.
8. Did Mr. Brown Kinloch participate in the last Kentucky Power rate proceeding (Case No. 91-066)? If so, in what capacity?
9. Does Mr. Brown Kinloch know what cost-of-service methodology Kentucky Power used in its last rate proceeding? If so, what methodology was employed?
10. From the information provided in response to KIUC First Set of Data Requests, Item No. 92, please verify the results of the allocation to classes of the Production Plant Demand line (Total Retail amount of \$452,727,608) of the cost of service study? In so doing, please explain the calculation of the value for the residential class.



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CERTIFICATE OF SERVICE

I hereby certify that a true and accurate copy of the foregoing was served via e-mail and U.S. Mail, upon:

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on this the 18th day of January, 2006.



Bruce F. Clark